



# **PUBLIC DISCLOSURE STATEMENT**

**KINDREL PTY LTD TA NEWLIFE IVF**

**ORGANISATION CERTIFICATION**


**FY2022–23**

Australian Government  
**Climate Active**  
**Public Disclosure Statement**



An Australian Government Initiative



NAME OF CERTIFIED ENTITY	Kindrel Pty Ltd TA Newlife IVF
REPORTING PERIOD	Financial Year 1 July 2022 – 30 June 2023 Arrears report
DECLARATION	<p><i>To the best of my knowledge, the information provided in this public disclosure statement is true and correct and meets the requirements of the Climate Active Carbon Neutral Standard.</i></p> 
	<p>Dr Tiki Osianlis            Chief Executive Officer            18 September 2023</p>



**Australian Government**  
**Department of Climate Change, Energy,  
 the Environment and Water**

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Version August 2023.



# 1. CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	532.62 tCO <sub>2</sub> -e
OFFSETS USED	77% VCUs, 20% VERs, 3% CERs
RENEWABLE ELECTRICITY	Not applicable
CARBON ACCOUNT	Prepared by: Heidi Fog, Carbon Neutral Pty Ltd
TECHNICAL ASSESSMENT	Next technical assessment due: FY2024-25

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## 2. CARBON NEUTRAL INFORMATION

### Description of certification

The Climate Active Carbon Neutral certification covers the Australian business operations of Kindrel Pty Ltd, trading as Newlife IVF, ABN 79 631 193 489. The operational boundary of the carbon account has been defined based on the operational control approach.

This Public Disclosure Statement represents the reporting period 1 July 2022 to 30 June 2023 (FY2022-23). This is Newlife IVF's second year as a Climate Active carbon neutral organisation.

The carbon account has been prepared in accordance with the Climate Active Carbon Neutral Standard for Organisations. This entails using recognised emission factors and methods for carbon accounting published in Australia, such as the National Greenhouse Accounts (NGA) Factors, and the work of the international corporate accounting and reporting standard The Greenhouse Gas Protocol.

The greenhouse gasses included in the carbon account are the seven gasses reported under the Kyoto Protocol: carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF<sub>6</sub>) and nitrogen trifluoride (NF<sub>3</sub>). These gasses are expressed in carbon dioxide equivalents (CO<sub>2</sub>-e), providing the ability to present greenhouse gas emissions as one unit.

### Organisation description

Newlife IVF (ABN 79 631 193 489) was established in 2019 and offers comprehensive fertility care for individuals and couples needing help to conceive. Our clinics are located in Box Hill, East Melbourne and Clayton in Victoria. As one of only a few independent specialist fertility centres in Victoria, we pride ourselves on offering a personalised, caring and supportive experience together with doing our utmost to make the dream of having a family a reality for our patients.

Newlife IVF is fully owned and operated by a group of leading Victorian fertility specialists and fertility experts. As clinicians, we navigate the fertility journey alongside our patients. We are driven by the belief that families bring joy to life – so we apply every last ounce of our expertise, along with the very latest that science and technology can offer. It's this clinical empathy, which lies at the heart of Newlife IVF – we put patients first.

## 3.EMISSIONS BOUNDARY

### Inside the emissions boundary

All emission sources listed in the emissions boundary are part of the carbon neutral claim.

**Quantified emissions** have been assessed as relevant and are quantified in the carbon inventory. This may include emissions that are not identified as arising due to the operations of the certified entity, however are **optionally included**.

**Non-quantified emissions** have been assessed as relevant and are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. All material emissions are accounted for through an uplift factor. Further detail is available at Appendix C.

### Outside the emissions boundary

**Excluded emissions** are those that have been assessed as not relevant to an organisation's operations and are outside of its emissions boundary or are outside of the scope of the certification. These emissions are not part of the carbon neutral claim. Further detail is available at Appendix D.

## Inside emissions boundary

### Quantified

Accommodation  
Cleaning  
Electricity  
Food, catering, entertainment  
ICT services and equipment  
Machinery / equipment hire and repair and maintenance  
Office equipment (incl hire and leasing)  
Printing, stationery and office paper  
Postage, courier and freight  
Clothing (PPE)  
Training and development  
Subscriptions and periodicals  
Marketing  
Business services  
Accounting services  
Banking services  
Insurance services  
Legal services  
Recruitment services  
Technical services  
Parking  
Stationary energy  
Air travel  
Landfill  
Water  
Staff commute to and from work  
Staff working from home

### Non-quantified

Not applicable

## Outside emission boundary

### Excluded

Not applicable

## 4. EMISSIONS REDUCTIONS

### Emissions reduction strategy

Newlife IVF is committed to reduce our carbon footprint by at least 30% compared to our base year FY2021-22, evident when our Climate Active FY2029-30 carbon account is produced and submitted to Climate Active by 31 October 2029.

Our FY23 inventory shows a reduction on FY22 by 16.43%.

**Actions we will commence implementing into our Business as Usual and to be fully implemented prior to 30/06/2024 (which would take our reduction to an estimated 26.36% compared to our base year):**

- Reduce the number of orders placed to reduce freight.
- Source and engage recycling company to recycle our soft plastics reducing the amount of waste going to landfill by 30%. Based on volume to landfill the associated emissions would reduce by 3 t CO<sub>2</sub>-e.
- FY24 is expected to show a lower electricity associated emissions, other things being equal, as FY23 picked up an error which occurred during the FY22 data processing for the FY22 carbon account. A possible saving of 34.72 t CO<sub>2</sub>-e or 6.52% based on our FY23 carbon footprint.
- Instigate a project by December 2023, to investigate our energy consumption after hours to eliminate avoidable demand. This project will also include a turn off the lights campaign to reduce electricity usage.
- LED lighting review to reduce electricity usage.
- We will uphold our status as a Climate Active carbon neutral certified organisation.

**We pledge to action by July 2027:**

- Uphold the absolute emissions savings we have been able to achieve across FY22 – FY27.
- A plan and process for how we reduce emissions by 10-15% across our scope 3 emissions between 2027 and 2030.
- Encourage staff to take up 100% renewables as their home electricity product as well as reduce electricity usage, resource disposal and to take public transport, walk and bike where they can.

## Emissions reduction actions

### Actions we undertook to reduce carbon emissions during in the reporting period 2022/23:

- An employee led sustainability working group made up of eight staff members to identify emission reduction actions and assist with messaging across the organisation.
- Analysed our waste streams to identify reduction activities and improve recycling. Identified and put into place waste streams for recycling of all cardboard, paper, glass, cans, plastic bottles, toners, batteries and e-waste.
- Finalised our Sustainability and Climate Conscious Procurement Policy and distributed internally.
- Purchase of reusable embryology caps – saving on disposable caps sent to landfill (estimated 3,000 caps per year).
- Carbon offsets purchased for flights booked centrally.
- Keep cups given to all staff resulting in a reduction of disposable coffee cups going to landfill by 85%.
- Introduction of electronic signatures for all patient documents reducing the need for printing.
- Moved 100% of our purchased electricity, used in our tenancy, to a carbon neutral electricity product.
- Our Management Team and Board of Directors continues to promote our focus on reducing carbon emissions and maintain commitment and engagement amongst all colleagues, clients and supply chain.



## 5. EMISSIONS SUMMARY

### Emissions over time

		Emissions since base year	
		Total tCO <sub>2</sub> -e (without uplift)	Total tCO <sub>2</sub> -e (with uplift)
Base year / Year 1:	2021-22	637.30	637.30
Year 2:	2022-23	497.90	532.62

### Significant changes in emissions

Emission source name	Previous year emissions (t CO <sub>2</sub> -e)	Current year emissions (t CO <sub>2</sub> -e)	Detailed reason for change
Electricity	42.94	74.75	<p>Our requirements for electricity increased during FY23 due to an overall increase in services as well as staff working close to 100% from locations during FY23 compared to FY22.</p> <p>An error was found in the FY22 electricity associated emissions, which derived emissions to be lower than they actually were. This has been picked up and accounted for under the FY23 uplift factor table below. Newlife IVF will procure the additional carbon credits this year which were missed last year.</p>
Electronic office equipment	132.73	76.86	<p>Our expenditure increased by 14.63% on this emission sources but the associated emissions decreased due to a Climate Active</p>

			adjustment in the emission factor from 0.27 kg CO <sub>2</sub> -e/\$ in FY22 to 0.14 kg CO <sub>2</sub> -e/\$ in FY23
Advertising services	215.18	52.92	Our expenditure remained stable on this emission source but the associated emissions decreased due to a Climate Active adjustment in the emission factor from 0.49 kg CO <sub>2</sub> -e/\$ in FY22 to 0.12 kg CO <sub>2</sub> -e/\$ in FY23

## Use of Climate Active carbon neutral products, services, buildings or precincts

Certified brand name	Product/Service/Building/Precinct used
Opal Australian Paper	35 reams of A4 Reflex office paper
Powershop	19,968.71 kWh
Origin Energy	7,329.46 kWh
Virgin	14,502 passenger kilometers
Jetstar	3,878 passenger kilometers
Qantas	1,410 passenger kilometers

## Emissions summary

The electricity summary is available in the Appendix B. Electricity emissions were calculated using a location-based approach.

Emission category	Sum of scope 1 (tCO <sub>2</sub> -e)	Sum of scope 2 (tCO <sub>2</sub> -e)	Sum of scope 3 (tCO <sub>2</sub> -e)	Sum of total emissions (t CO <sub>2</sub> -e)
Accommodation and facilities	0.00	0.00	2.15	2.15
Cleaning and Chemicals	0.00	0.00	5.75	5.75
Construction Materials and Services	0.00	0.00	18.99	18.99
Electricity	0.00	69.07	5.69	74.75
Food	0.00	0.00	4.29	4.29
ICT services and equipment	0.00	0.00	14.70	14.70
Machinery and vehicles	0.00	0.00	20.62	20.62
Office equipment & supplies	0.00	0.00	82.08	82.08
Postage, courier and freight	0.00	0.00	4.40	4.40
Products	0.00	0.00	0.44	0.44
Professional Services	0.00	0.00	194.35	194.35
Stationary Energy (gaseous fuels)	3.57	0.00	0.28	3.85
Stationary Energy (liquid fuels)	0.00	0.00	4.26	4.26
Transport (Air)	0.00	0.00	6.11	6.11
Transport (Land and Sea)	0.00	0.00	49.63	49.63
Waste	0.00	0.00	9.37	9.37
Water	0.00	0.00	1.80	1.80
Working from home	0.00	0.00	0.35	0.35
<b>Total emissions</b>	<b>3.57</b>	<b>69.07</b>	<b>425.26</b>	<b>497.90</b>

## Uplift factors

An uplift factor is an upwards adjustment to the total carbon inventory to account for relevant emissions that cannot be reasonably quantified or estimated. This conservative accounting approach helps ensure the integrity of the carbon neutral claim.

An error was found in the FY2021-22 electricity associated emissions, deriving emissions to be lower than they actually were. This has been picked up and accounted for under the FY2022-23 uplift factor table below. Newlife IVF will procure the additional carbon credits this year which were missed last year.

Reason for uplift factor	t CO <sub>2</sub> -e
Adjustment of electricity associated emissions across FY2021-22.	34.72
Total of all uplift factors	34.72
<b>Total emissions footprint to offset</b> <i>(total emissions from summary table + total of all uplift factors)</i>	<b>532.62</b>

## 6. CARBON OFFSETS

### Offsets retirement approach

This certification has taken in-arrears offsetting approach. The total emission to offset is 532.62 t CO<sub>2</sub>-e. The total number of eligible offsets used in this report is 533. Of the total eligible offsets used, 17 were previously banked and 516 were newly purchased and retired. 0 are remaining and have been banked for future use.

### Co-benefits

*Lango Safe Water Project, Uganda (monitoring period 2021-22):*

The project is a Gold Standard certified borehole rehabilitation project, supplying 117,964 kilo liters of water annually and in the process saving 45,000 tonnes of wood. It is also the world's first carbon project to be successfully certified under the Gold Standard's Gender Equality Framework. In addition to mitigating harmful greenhouse gas emissions by removing the burning of firewood for water purification, the project has many social and economic co-benefits. The project is in support of the UN Sustainable Development Goals 3: Good health and well-being, 5: Gender equality, 6: Clean water and sanitation and 13: Climate Action.



*Renewable Wind Power Project by Axis Wind Farms (Rayalaseema), India (monitoring period 2021):*

The purpose of the construction and operation of the project has been to generate employment opportunities and encouragement to other entrepreneurs to participate in similar projects. The project activity led to development in infrastructure in the region and promotes clean power generation and a reduction in the dependency on fossil fuels and conservation of natural resources. The project is in support of the UN Sustainable Development Goal 13: Climate Action.

*CDM CER - Ushdev Wind Power Project in Tamil Nadu, India (monitoring period 2013-2019):*

The purpose of the Ushdev wind power project is the generation of electricity from with and the supply of this electricity to the national grid. The total installed capacity of the project is 9.9MW. The project is in support of the UN Sustainable Development Goal 13: Climate Action. The projects other co-benefits include social and economic well-being in the local region.

## Eligible offsets retirement summary

Offsets retired for Climate Active carbon neutral certification											
Project description	Type of offset units	Registry	Date retired	Serial number (and hyperlink to registry transaction record)	Vintage	Stapled quantity	Eligible quantity retired (tCO <sub>2</sub> -e)	Eligible quantity used for previous reporting periods	Eligible quantity banked for future reporting periods	Eligible quantity used for this reporting period	Percentage of total (%)
Lango Safe Water Project, Uganda	VER	Impact Registry	4 October 2023	<a href="#">GS1-1-UG-GS6349-16-2021-24814-25-128</a>	2021-2022	0	104	0	0	104	20%
Renewable Wind Power Project by Axis Wind Farms (Rayalaseema), India	VCU	Verra Registry	4 October 2023	<a href="#">13119-472087647-472088058-VCS-VCU-1491-VER-IN-1-2052-01072021-31122021-0</a>	2021	0	412	0	0	412	77%
IN-6121 Ushdev renewable energy (wind power) project, India	CDM-CER	ANREU	5 September 2022	275,112,455 – 275,112,978 (Please see retirement notice on page 15 below)	CP2 (2013-2019)	0	524	507	0	17	3%
<b>Total eligible offsets retired and used for this report</b>										533	
<b>Total eligible offsets retired this report and banked for use in future reports</b>										0	

Type of offset units	Eligible quantity (used for this reporting period)	Percentage of total
Certified Emissions Reductions (CERs)	17	3%
Verified Emissions Reductions (VERs)	104	20%
Verified Carbon Units (VCUs)	412	77%

## 7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

### Renewable Energy Certificate (REC) summary

Not applicable.


The following RECs have been surrendered to reduce electricity emissions under the market-based reporting method.

<b>1. Large-scale Generation certificates (LGCs)*</b>	0
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\* LGCs in this table only include those surrendered voluntarily (including through PPA arrangements), and does not include those surrendered in relation to the LRET, GreenPower, and jurisdictional renewables.

Project supported by LGC purchase	Project location	Eligible unit type	Registry	Surrender date	Accreditation code	Certificate serial number	Generation year	Fuel source	Quantity (MWh)
<b>Total LGCs surrendered this report and used in this report</b>									<b>0</b>

# APPENDIX A: ADDITIONAL INFORMATION



**Australian National Registry of Emissions Units**

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Accounts

Unit Position Summary

Projects

Transaction Log

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### Transaction Details

Transaction details appear below:

Transaction ID	AU23784
Current Status	Completed (4)
Status Date	05/09/2022 20:13:27 (AEST) 05/09/2022 10:13:27 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Wilson, Raymond Glen
Transaction Approver	Rogers, Georgiana S A
Comment	Retired on behalf of Neville IVF to support its FY2021-2022 carbon neutral claim against the Climate Active Carbon Neutral Standard.

Transferring Account		Acquiring Account	
Account Number	AU-2545	Account Number	AU-2764
Account Name	Carbon Neutral Pty Ltd	Account Name	Voluntary Cancellation - CP2
Account Holder	Carbon Neutral Pty Ltd	Account Holder	Commonwealth of Australia

Entry	Year	Transaction Type	Original CP	Current CP	ENT_Emissions_ID	NCER Facility ID	NCER Facility Name	Safeguard	Kyoto Project #	Kilowatts	Issuance Date	Serial Range	Quantity
DN	CER	Kyoto Voluntary Cancellation	2	2					DN-4462			239,743,758 - 239,743,888	131
DN	CER	Kyoto Voluntary Cancellation	2	2					DN-6121			275,112,455 - 275,112,978	524

Transaction Status History	
Status Date	Status Code
05/09/2022 20:13:27 (AEST)	Completed (4)
05/09/2022 10:13:27 (GMT)	



## APPENDIX B: ELECTRICITY SUMMARY

There are two international best-practice methods for calculating electricity emissions – the location-based method and the market-based method. Reporting electricity emissions under both methods is called dual reporting.

Dual reporting of electricity emissions is useful, as it provides different perspectives of the emissions associated with a business's electricity usage.

Location-based method:

The location-based method provides a picture of a business's electricity emissions in the context of its location, and the emissions intensity of the electricity grid it relies on. It reflects the average emissions intensity of the electricity grid in the location (State) in which energy consumption occurs. The location-based method does not allow for any claims of renewable electricity from grid-imported electricity usage.

Market-based method:

The market-based method provides a picture of a business's electricity emissions in the context of its renewable energy investments. It reflects the emissions intensity of different electricity products, markets and investments. It uses a residual mix factor (RMF) to allow for unique claims on the zero emissions attribute of renewables without double-counting.

For this certification, electricity emissions have been set by using the **location-based approach**.

Market-based approach summary			
Market-based approach	Activity Data (kWh)	Emissions (kg CO <sub>2</sub> -e)	Renewable percentage of total
Behind the meter consumption of electricity generated	0	0	0%
<b>Total non-grid electricity</b>	<b>0</b>	<b>0</b>	<b>0%</b>
LGC Purchased and retired (kWh) (including PPAs)	0	0	0%
GreenPower	0	0	0%
Climate Active precinct/building (voluntary renewables)	0	0	0%
Precinct/Building (LRET)	0	0	0%
Precinct/Building jurisdictional renewables (LGCS surrendered)	0	0	0%
Electricity products (voluntary renewables)	0	0	0%
Electricity products (LRET)	0	0	0%
Electricity products jurisdictional renewables (LGCs surrendered)	0	0	0%
Jurisdictional renewables (LGCs surrendered)	0	0	0%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	0	0	0%
Large Scale Renewable Energy Target (applied to grid electricity only)	15,276	0	14%
Residual Electricity	93,277	89,080	0%
<b>Total renewable electricity (grid + non grid)</b>	<b>15,276</b>	<b>0</b>	<b>14%</b>
<b>Total grid electricity</b>	<b>108,553</b>	<b>89,080</b>	<b>14%</b>
<b>Total electricity (grid + non grid)</b>	<b>108,553</b>	<b>89,080</b>	<b>14%</b>
Percentage of residual electricity consumption under operational control	100%		
<b>Residual electricity consumption under operational control</b>	<b>93,277</b>	<b>89,080</b>	
Scope 2	82,375	78,668	
Scope 3 (includes T&D emissions from consumption under operational control)	10,903	10,412	
<b>Residual electricity consumption not under operational control</b>	<b>0</b>	<b>0</b>	
Scope 3	0	0	

<b>Total renewables (grid and non-grid)</b>	<b>14.07%</b>
<b>Mandatory</b>	<b>14.07%</b>
<b>Voluntary</b>	<b>0.00%</b>
<b>Behind the meter</b>	<b>0.00%</b>
<b>Residual scope 2 emissions (t CO<sub>2</sub>-e)</b>	<b>78.67</b>
<b>Residual scope 3 emissions (t CO<sub>2</sub>-e)</b>	<b>10.41</b>
<b>Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	<b>55.65</b>
<b>Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b>	<b>7.36</b>
<b>Total emissions liability (t CO<sub>2</sub>-e)</b>	<b>63.01</b>

Figures may not sum due to rounding. Renewable percentage can be above 100%

Location-based approach summary						
Location-based approach	Activity Data (kWh) total	Under operational control			Not under operational control	
		(kWh)	Scope 2 Emissions (kgCO <sub>2</sub> -e)	Scope 3 Emissions (kgCO <sub>2</sub> -e)	(kWh)	Scope 3 Emissions (kgCO <sub>2</sub> -e)
Percentage of grid electricity consumption under operational control	100%					
VIC	108,553	108,553	92,270	7,599	0	0
<b>Grid electricity (scope 2 and 3)</b>	<b>108,553</b>	<b>108,553</b>	<b>92,270</b>	<b>7,599</b>	<b>0</b>	<b>0</b>
VIC	0	0	0	0		
<b>Non-grid electricity (behind the meter)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Total electricity (grid + non grid)</b>	<b>108,553</b>					

Residual scope 2 emissions (t CO <sub>2</sub> -e)	92.27
Residual scope 3 emissions (t CO <sub>2</sub> -e)	7.60
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e)	69.07
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO <sub>2</sub> -e)	5.69
<b>Total emissions liability</b>	<b>74.75</b>

#### Operations in Climate Active buildings and precincts

Operations in Climate Active buildings and precincts	Electricity consumed in Climate Active certified building/precinct (kWh)	Emissions (kg CO <sub>2</sub> -e)
Not applicable	0	0
<i>Climate Active carbon neutral electricity is not renewable electricity. These electricity emissions have been offset by another Climate Active member through their building or precinct certification. This electricity consumption is also included in the market based and location based summary tables. Any electricity that has been sourced as renewable electricity by the building/precinct under the market based method is outlined as such in the market based summary table.</i>		

### Climate Active carbon neutral electricity products

Climate Active carbon neutral product used	Electricity claimed from Climate Active electricity products (kWh)	Emissions (kg CO <sub>2</sub> -e)
Powershop	19,968.71	0
Origin Energy	7,329.46	0

*Climate Active carbon neutral electricity is not renewable electricity. These electricity emissions have been offset by another Climate Active member through their electricity product certification. This electricity consumption is also included in the market based and location-based summary tables. Any electricity that has been sourced as renewable electricity by the electricity product under the market-based method is outlined as such in the market based summary table.*

# APPENDIX C: INSIDE EMISSIONS BOUNDARY

## Non-quantified emission sources

The following emissions sources have been assessed as relevant, are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. They have been non-quantified due to one of the following reasons:

1. **Immaterial** <1% for individual items and no more than 5% collectively
2. **Cost effective** Quantification is not cost effective relative to the size of the emission but uplift applied.
3. **Data unavailable** Data is unavailable but uplift applied. A data management plan must be put in place to provide data within 5 years.
4. **Maintenance** Initial emissions non-quantified but repairs and replacements quantified.

Relevant non-quantified emission sources	Justification reason
Not applicable	

## Data management plan for non-quantified sources

There are no non-quantified sources in the emission boundary that require a data management plan.

# APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

## Excluded emission sources

The below emission sources have been assessed as not relevant to this organisation's operations and are outside of its emissions boundary. These emissions are not part of the carbon neutral claim. Emission sources considered for relevance must be included within the certification boundary if they meet two of the five relevance criteria. Those which only meet one condition of the relevance test can be excluded from the certification boundary.

Emissions tested for relevance are detailed below against each of the following criteria:

1. **Size** The emissions from a particular source are likely to be large relative to the organisation's electricity, stationary energy and fuel emissions.
2. **Influence** The responsible entity has the potential to influence the reduction of emissions from a particular source.
3. **Risk** The emissions from a particular source contribute to the organisation's greenhouse gas risk exposure.
4. **Stakeholders** Key stakeholders deem the emissions from a particular source are relevant.
5. **Outsourcing** The emissions are from outsourced activities previously undertaken within the organisation's boundary, or from outsourced activities typically undertaken within the boundary for comparable organisations.

# Excluded emissions sources summary

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Not applicable	Y / N	Y / N	Y / N	Y / N	Y / N	<p><b>Size:</b></p> <p><b>Influence:</b></p> <p><b>Risk:</b></p> <p><b>Stakeholders:</b></p> <p><b>Outsourcing</b></p>





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